My views on teachers' salaries are, I believe, well known, and I shall not dwell extensively on them here. Briefly, as I have stated on many occasions, I feel that their salaries should be increased by the Civil Divisions which are primarily responsible for the maintenance and support of the Public Schools. I commend Baltimore City and those Counties which have, from time to time, increased such salaries to points substantially above the minimums presently guaranteed by the State, and I particularly feel that those Counties which, up to now, have not assumed this important responsibility should make a sincere effort to bring their teacher salaries more in line with those of the City and the Counties which have taken a more progressive and realistic position in this regard.

The argument that the larger Counties can better afford the locallyprovided salary increases than can the smaller Counties is not impressive. It is admitted here that they are wealthier, but it equally is apparent that their burdens are greater. They have more pupils, more schools to support and far more teachers to pay.

The real answer lies in their more realistic assessments of property for tax purposes and the more realistic rates, generally speaking, at which real estate taxes are imposed.

It is obvious, too, that the Counties with the best records for salary payments and realistic tax assessments do a better job of collecting overdue taxes. I have before me a table which shows that a small County, with a total tax levy of little more than half a million dollars. had, at the time of reporting last year, receivable taxes from prior years in excess of 64 thousand dollars, while one of the larger Counties, with a levy of more than 19 million dollars, had taxes receivable for prior years of less than 4 thousand dollars at the time of its report at the close of 1955.

There are many such examples at hand.

It should be noted that House Bill No. 253 makes no effort toward equalization of teachers' salaries within the State.

On the contrary, it virtually would preclude any such move toward equalization of salaries in its effective school year of 1957-1958 by providing "that no County or the City of Baltimore may decrease the amount appropriated from local funds for the school year 1956-1957 for teachers' salaries in excess of the State minimum schedule.'

Indeed, the Bill specifically states that "such local funds as referred to above shall be used to provide increased teachers' salaries above

the new State minimum schedule as provided by this Act . . ."

Thus, while I do not quarrel with the Legislature's efforts to assure that the new money appropriated by the State would be used for additional salaries and not merely be deposited in City or County treasuries, I believe it emphasizes the fact that equalization will not be accomplished or approached by State action.

I still feel as I did on January 18, when I wrote the State Super-intendent of Schools that "if a small part of the energy in this field which is concentrated in each session of the Legislature were spread over the year in the Governmental Seats of the Civil Divisions, much more could be accomplished in the improving of the salaries of teaching and supervisory personnel."

The cigarette tax proposed in House Bill No. 253 is unfair to the dealers in this product and to the consumers in Baltimore City and those Counties which now impose cigarette taxes to supplement their revenues for governmental purposes including the support of their

schools.